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Dated: June 26, 2007 Signature: _____ (Anthony A. Laurentano)

Docket No.: IIW-031RCE (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Akio Yamamoto *et al.*

Application No.: 10/678,820 Confirmation No.: 3272

Filed: October 3, 2003 Art Unit: 1745

For: EXHAUST GAS PROCESSING DEVICE FOR FUEL CELL Examiner: J. Crepeau

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed March 23, 2007 (Paper No. 20070321), finally rejecting claims 15-22, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.